



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2003 D-41

Fiduciary Income Tax Forms and Instructions

New!

**Form D-40ES Estimated Payment vouchers and Form
FR-127 Extension of Time to File are included.**

Filling out the forms

Please help us process your return quicker by following these simple rules.

Stay inside the boxes.
Using black ink print
in CAPITAL letters.

ROBERTS

Leave a space between
words and between words
and numbers.

2003 JOE

Enter dollar amounts so
single dollars are always
in the right-most box.
Do not enter cents. Round
cents to nearest dollar.

\$ 57204.00

Write 3s with a rounded
top, not a flat top.

3 7 ~~3~~ ~~7~~

Write 7s without a
middle bar.

Fill in ovals completely.
Do not ✓ or "x" ovals.

☐ ~~✓~~ ~~x~~

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How can you contact us?

Talk to representatives

Ask tax questions

Get forms

Attend workshops

Telephone numbers

Customer service

202-727-4TAX (4829)

Representatives are available to answer your tax questions

Regular hours

8:15 a.m.–4:30 p.m.

Monday–Friday, except holidays

Extended hours

March 31–April 14

8:15 a.m.–6:00 p.m.

Monday–Friday

April 15

8:15 a.m.–8:00 p.m.

Request tax forms by mail

202-442-6546

Request tax forms by fax

202-727-4TAX (4829) (option 1)

Assistance for the hearing/speech-impaired

202-855-1234

(This is the local relay service)

Tax Fraud Hotline

1-800-380-3495

Report fraudulent tax activity

Walk-in service centers

Office of Tax and Revenue

941 North Capitol St NE, 1st fl

Ask tax questions, get tax preparation assistance and pick up tax forms

Regular hours

8:15 a.m.–4:30 p.m.

Monday–Friday, except holidays

Extended hours

March 31–April 14

8:15 a.m.–6:00 p.m.

Monday–Friday

April 3 and 10

9 a.m.–1:00 p.m.

April 15

8:15 a.m.–8:00 p.m.

Penn Branch

3220 Pennsylvania Av SE

8:15 a.m.–4:30 p.m.

Monday–Friday, except holidays

Internet service

www.cfo.dc.gov

Website of the Office of the Chief Financial Officer

Download current and prior year tax forms and find taxpayer information, DC news, and financial reports

Tax forms pick-up locations

MLK Memorial Library

901 G St NW lobby

Sunday, 1:00 p.m.–5:00 p.m.

Monday–Thursday, 10:00 a.m.–

9:00 p.m.

Friday, Saturday 10:00 a.m.–5:30 p.m.

Municipal Center

300 Indiana Av NW, lobby

6:30 a.m.–8:00 p.m.

Office of Tax and Revenue

941 North Capitol St NE, 1st fl

8:15 a.m.–4:30 p.m.

One Judiciary Square

441 4th Street, N.W., lobby

7:00 a.m.–7:00 p.m.

Penn Branch

3220 Pennsylvania Av SE

8:15 a.m.–4:30 p.m.

Recorder of Deeds Building

515 D St NW, lobby

8:30 a.m.–4:30 p.m.

Reeves Center

2000 14th Street, NW, lobby

7:00 a.m.–7:00 p.m.

Wilson Building

1350 Pennsylvania Av NW, lobby

8:00 a.m.–5:00 p.m.

Tax preparation assistance and seminars

Saturday Income Tax

Preparation Days

Free DC individual income tax return preparation services

941 North Capitol St NE, 1st fl

April 3 and April 10

9:00 a.m.–1:00 p.m.

Tax Practitioner's Institute

2004 Tax Filing Season Seminar

941 North Capitol St NE, 4th fl

January 7 and 8

8:30 a.m.–4:00 p.m.

Who must file a Form D-41?

File a D-41 if you are the fiduciary of a DC estate or trust and

- The gross income for the estate is \$1,370 or more for the taxable year; or
- The gross income for the trust is \$100 or more for the taxable year.

Do not file a D-41 if you were appointed by a judge to receive a trust or estate and represent only a part of the property of an individual.

NOTE: Identification numbers are used for tax administration purposes only.

Are there other DC forms that fiduciaries may need to file?

A D-40 or D-40EZ for yourself

You may need to file an individual income tax return in addition to the D-41.

A D-40 for a deceased

A fiduciary must file a D-40 for the last taxable year of the deceased.

A D-40 for other individuals

A fiduciary who is responsible for the income of a DC resident individual, such as a minor or a mentally-ill person, must file a D-40 for these people if they are required to file one.

FR-127 Extension of Time to File

Use this form if you cannot file a complete return by the April 15 due date. You can receive a 6-month extension of time. You must submit this form on or before April 15, 2004.

A filing extension does not extend the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you will owe and pay this amount with the FR-127 on or before April 15, 2004. This form is included for your convenience.

D-76 (D-76EZ) Estate Tax Return

A fiduciary must file a DC estate tax return if he or she is required to file a federal estate tax return, Form 706.

Federal Forms 1099 and 1096 for payees with DC addresses

Fiduciaries representing estates or trusts that

- are engaged in business and making payments to another person for rent, salaries, wages, premiums, annuities, compensation, or other profits and
- earned income of \$600 or more in any taxable year must file copies of 1099 and 1096 forms for payees with DC addresses, if such payments are not covered by DC withholding tax statements.

What income must grantors and beneficiaries report on their DC individual tax returns?

Grantors of a trust must report:

- Income distributed to the grantor,
- Income held or accumulated for future distribution,
- Income applied to the payment of premiums on insurance policies on the grantor; and
- Income received from a revocable trust when
 - the title to any part of the trust is vested in the grantor or
 - the power to revest in the grantor is vested

Beneficiaries who are DC residents must report income paid or payable from a nonresident trust.

What period should the D-41 cover?

If you filed a 2003 federal income tax return, the income you report on the D-41 must be based on the same calendar or fiscal year. A fiduciary may not change from reporting on a calendar-year basis to a fiscal-year basis or vice versa without written permission from the Office of Tax and Revenue. To request a reporting period change, write to:

Office of Tax and Revenue
Audit Division
PO Box 556
Washington, DC 20044-0556

When and where should you file your D-41?

Due date

You must file your return by April 15, 2004 if you are a calendar year filer.

If you need more time to file your return, submit a request for an extension, Form FR-127, on or before April 15, 2004. Any tax due must be paid in full with the request; there is no extension of time to pay.

Mailing address

Send your completed original D-41 return to:
Office of Tax and Revenue
PO Box 441
Washington, DC 20044-0441

Estimated Tax Payments

You may wish to make estimated payments during the year based on your expected tax liability. Forms D-40ES are enclosed for your convenience.

How can you avoid penalties and interest?

File your return on time

There is a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of the month that the return is not filed or the tax is not paid. The maximum penalty is 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any amount (including penalty and interest) not paid on time. Interest is calculated from the due date of the return to the date when the outstanding balance is paid.

Do not understate your taxes

There is a 20% penalty on any understated amount of taxes due if:

- The unpaid amount is more than 10% of the actual amount due; or
- The unpaid amount is \$2,000 or more.

You will pay the penalty on the greater amount.

Tax preparers must pay a penalty for understating taxes due to any of the following reasons:

- the refund or amount due is based on unrealistic information;
- the preparer should have been aware of a relevant law or regulation; or
- relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

Payment

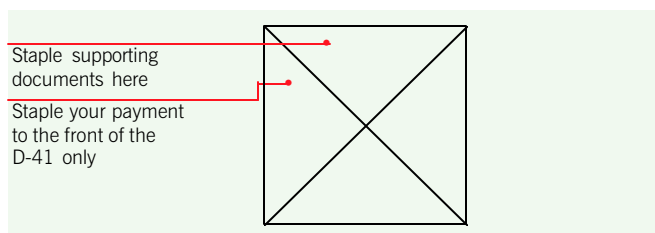
Include a personal check or money order payable to the DC Treasurer with your completed return. Write your social security number, the federal ID number, and "2003 D-41" on your payment. You may not pay by credit card.

Make sure your check will clear

You will be charged a \$65 fee if your check is returned to us.

Assembling the D-41 return

- If you are attaching a check or money order staple it to the front of your D-41.
- Staple supporting documents to the upper left corner behind the D-41.



Definition of terms

Beneficiary

Any person who is to receive profits or distributions from an estate or trust.

Estate

All the property and assets of one who has died. An estate comes into existence at the time of an individual's death.

Fiduciary

A person or business with the power to act for another and the responsibility for managing the assets and income of an estate or trust. A fiduciary may be a trustee, an administrator of an estate, a business adviser, attorney, guardian, real estate agent, banker, stockbroker, or title company.

Grantor

The person who creates a trust and transfers the title of the property and assets to another is the grantor. That person may also be called "trustor," "settlor," or "donor."

Resident estate

If the deceased was a DC resident at the time of death, then his or her estate is a resident estate.

Resident trust

A trust is a resident trust if:

- The person who created the will giving rise to the trust was a DC resident at the time of death;
- The creator of an *inter vivos* trust was a DC resident at the time the trust was created or if the trust consists of property of a DC resident; or
- The trust results from the dissolution of a corporation organized under DC laws.

The residence of the fiduciary does not control the classification of the trust as resident or nonresident.

Trust

An entity created to hold assets for the benefit of certain people or entities. It may be a testamentary trust, which is one created by a will and comes into existence at the time of an individual's death, or it may be a living or *inter vivos* trust, which is created during an individual's lifetime.

Instructions for 2003 D-41

Getting started

- You'll need a copy of your completed 2003 federal Form 1041 and a calculator to complete this form.
- You may copy many amounts directly from your Form 1041. Please be careful since the line numbers will differ from Form D-41 line numbers.
- Not all items will apply to you. Fill in only those that apply. If an amount is zero, leave the line blank.
- Round cents to the nearest dollar.

Example: \$10,500.50 rounds up to \$10,501
\$10,500.48 rounds down to \$10,500

- If the trust/estate does not have an identification number, please provide the social security number of the owner/decendent.

Fiduciary information

Amended return

To file an amended return, fill in the amended return oval, complete the D-41 with the correct information, and attach a statement explaining the reason for any adjustments. If the Internal Revenue Service made an adjustment to your federal 1041, you must file an amended DC D-41 return within 90 days of receiving notice of the federal change.

Entity type

Fill in the box that describes the entity for which you are filing.

Estate

An estate is all the property and other assets of a deceased person. It continues to exist until the final distribution of its assets is made to the beneficiaries.

Simple trust

One which requires that all income be distributed each year rather than being accumulated.

Complex trust

One that does not qualify as a simple trust.

Trust type

Fill in the appropriate oval.

Testamentary (created by will)

One created by a will and comes into existence at the time of the creator's death.

Inter vivos (living)

One which comes into existence during the lifetime of the person who created it. Often the trust is for a minor or someone else who is unable to administer his or her own assets.

NOTE: The FEIN requested on the form is that of the trust.

Income

Line 1 Federal total income

Enter the amount from your federal Form 1041, Line 9.

Line 2 Additions to federal total income

This is income, if any, that is not taxed by the federal government and deductions taken and not allowed by DC that you must add back to your federal total income to figure your DC tax. Complete Calculation A below.

Line 4 Subtractions from federal total income

This is income, if any, that DC does not tax. Subtract it from your federal total income. Complete Calculation B below.

Calculation A Additions to your federal total income

a Franchise tax deduction used to calculate business income or loss

That amount included on federal Form 1040 Schedule C, Line 23 or Schedule C-EZ.

b Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts etc. That amount included on federal Form 1065, Line 14 or federal Form 1041, Line 11.

c Deductions for an S corporation from Schedule K-1 of federal Form 1120S

Includes amount entered on Lines 8-11 and 14a of Schedule K-1.

d Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 Add Lines 6 and 8, enter here.

e Total additions Add Lines a-d, enter here and on D-41, Line 2.

Calculation B Subtractions from your federal total income

a Taxable interest from U.S. Treasury bonds and other U.S. obligations

That amount included in your federal Form 1040 or 1040A, Line 8a or 1040EZ, Line 2.

See also your federal Form 1099INT, Line 3.

b Taxable amount of social security and tier 1 railroad retirement income

From federal Form 1040, Line 20b or 1040A, Line 14b.

c Income reported and taxed on a D.C. franchise return

If the income reported on your federal Form 1040 included any income reported and taxed on a Form D-20 or D-30 (D.C. Franchise Tax Return), enter it here.

d Total subtractions Add Lines a-c and enter on D-41, Line 4.

Deductions and exemptions

Line 9 Other deductions

Add amounts on Lines 12, 13, 14, 15a, 15b and 19 of your federal Form 1041. These include deductions for fiduciary fees; charitable contributions; attorney, accountant, and tax preparer fees; estate deductions, and other miscellaneous deductions.

Line 10 Exemptions

Enter \$1,370 for estate returns and \$100 for trust returns.

If you're filing an estate return and it covers less than a year, you must prorate the amount. Multiply the number of months during which the estate was active by \$114.17 and round to the nearest dollar.

To calculate the number of months the estate was active: Divide the number of days the estate was active by 30. Any remainder over 15 days counts as a full month.

Example: 196 days divided by 30 = 7 months
(6 months plus a remainder of 16 days).

Line 14 Credit for taxes paid to other states

Add all tax amounts paid to other states that are deductible. To be deductible, the liability must be an individual income tax paid to another state while a DC resident. Enter this amount on Line 14. The amount entered may not exceed the tax on fiduciary income entered on Line 13. Attach a copy of your federal Form 1041.

Additional trust or estate information

From page 2 of the form

Complete only one section. Provide additional information about the trust or estate you represent.

NOTE: Unlike the Federal Government, DC does not allow the additional 30% or 50% bonus depreciation. Therefore, any such amounts claimed on a federal tax return cannot be claimed on the DC return. Also, the Net Operating Loss Carryback allowed for federal tax purposes is not allowed for DC tax purposes.

Signature

The fiduciary or the person authorized to represent the organization controlling the income of the estate or trust must sign the return. If the return was prepared by a paid preparer, he or she also must sign the return.

Attachment of the will or trust agreement and explanatory statement

Attach a copy of the will or trust agreement to this return. Also attach a statement explaining how the income of the estate or trust is taxable to the estate or trust, to its beneficiaries and to the grantor of the trust.

If you filed these documents before, do not file them again unless they are amended. Enter the date you originally filed the documents. If the documents are amended after being filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed explaining the effect of the change.

2003

D-41 Fiduciary
Income Tax Return



OFFICIAL USE ONLY

Print in CAPITAL letters using black ink.
Leave lines blank that do not apply to you.

Fiduciary information Fill in: ☐ if Amended return See page 7.

Tax year beginning (MM/YY)

ending (MM/YY)

Type of entity Fill in type: ☐ Estate ☐ Simple trust ☐ Complex trust

Type of trust Fill in type: ☐ Testamentary (created by a will) ☐ Inter vivos (living)

Estate or trust's name

Fiduciary's name and title

Estate or trust's social security number

Estate or trust's federal employer ID number

Daytime phone number

Fiduciary's address (number and street)

Suite number

City

State

Zip code

Additional trust information Complete if entity is a trust
(MM/DD/YYYY)

Date created

(MM/DD)

If trust ended in 2003, enter date

Name of grantor

Address of grantor (number and street)

City

State

Zip code

Additional estate information Complete if entity is an estate
(MM/DD/YYYY)

Date of deceased's death

(MM/DD)

If estate ended in 2003,
enter date

Has a DC D-76 or D-76EZ estate tax return been filed? Yes ☐ No ☐

If no, will one be filed? Yes ☐ No ☐

Complete federal Form 1041 before continuing

Income Round cents to the nearest dollar. If the amount is zero, leave the line blank.

1 **Total income** From federal Form 1041, Line 9.

Fill in if loss ☐

1 \$.00

2 **Additions to federal total income** From Calculation A, page 7 of instructions.

2 \$.00

3 Add Lines 1 and 2.

Fill in if loss ☐

3 \$.00

4 **Subtractions from federal total income** From Calculation B, page 7 of instructions.

4 \$.00

5 **Total DC fiduciary income** Subtract Line 4 from Line 3. If zero or less,
do not fill in rest of form.

Fill in if loss ☐

5 \$.00

Deductions and exemptions

6 **Interest** From 1041, Line 10.

6 \$.00

7 **Taxes** Subtract the state, local and DC franchise tax entered on 1041, Line 11.

7 \$.00

8 **Deduction for distributions to beneficiaries** From 1041, Line 18.

8 \$.00

9 **Other deductions** Add Lines 12, 13, 14, 15a, 15b and 19 of your federal Form 1041.

9 \$.00

10 **Exemption** Enter \$1,370 for estates and \$100 for trusts. If the estate ended during 2003, you
must prorate your exemption. See instructions, page 8.

10 \$.00

11 **Total deductions and exemptions** Add Lines 6-10.

11 \$.00

12 **Taxable fiduciary income** Subtract Line 11 from Line 5.

Fill in if loss ☐

12 \$.00

Enter your last name.

Your SSN or FEIN

**Tax and payments**

Round cents to the nearest dollar.
If amount is zero, leave the line blank.

Tax calculation

If Line 12 is \$10,000 or less

If Line 12 is \$10,001 - \$30,000

If Line 12 is over \$30,000

a Amount from Line 12

a Amount from Line 12

a Amount from Line 12

b Tax rate

x 0.05

b Income subtractor

b Income subtractor

c Multiply Line a by Line b

c Subtract Line b from Line a

c Subtract Line b from Line a

d Enter amount on Line 13

d Tax rate

x 0.075

d Tax rate

x 0.093

e Multiply Line c by Line d

e Multiply Line c by Line d

f Add \$500

+ 500.00

f Add \$2,000

+ 2,000.00

g Enter total on Line 13

g Enter total on Line 13.

13 Tax on fiduciary income

13 \$.00

14 Credit for taxes paid to other states The amount of this credit may not exceed the amount on Line 13. See instructions, page 8. Attach a copy of your federal Form 1041.

14 \$.00

15 Net tax on fiduciary income Line 13 minus Line 14.

15 \$.00

16 2003 estimated income tax payments

16 \$.00

17 Payments made with an extension of time to file From FR-127, Line 5

17 \$.00

18 If this is an amended return, payments made with original 2003 D-41

18 \$.00

19 Total payments Add Lines 16-18.

19 \$.00

Complete if Line 19 is more than Line 15. Subtract Line 15 from Line 19.

20 Amount of overpayment \$.00

Complete if Line 19 is less than Line 15. Subtract Line 19 from Line 15.

23 Amount you owe \$.00

21 Minus amount, if any, to be applied to 2004 estimated tax

\$.00

Payment

Attach check or money order made payable to DC Treasurer. Write the fiduciary's SSN, and/or trust's FEIN and "2003 D-41" on the payment.

22 Refund

\$.00

Signature

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.
Declaration of paid preparer is based on all information available to the preparer.

Signature of fiduciary or officer representing the fiduciary

Date

Signature of paid preparer

Paid preparer's Federal ID, SSN, or PTIN

Paid preparer's address (number and street)

City

State

Zip code

Additional documentation

You must file a copy of the will or trust agreement and a statement explaining the tax liability of each of the following: the estate or trust, the beneficiaries and the grantor.

Once filed, do not refile these documents unless they have been amended.

Fill in ☐ if You filed these documents in a previous year Date filed

(MM/YY)

Year of return

(YYYY)

Send your signed and completed original return to:
Office of Tax and Revenue
PO Box 441
Washington DC 20044-0441

2003 FR-127 Extension of Time to File

 Income Tax or Fiduciary

 Return



Important: Print in CAPITAL letters using black ink.

 Leave lines blank that do not apply.

OFFICIAL USE ONLY

Personal information

Requesting an extension for: ☐ Individual Income Tax Return (D-40, D-40EZ)

 Fill in one oval only. ☐ Fiduciary Income Tax Return (D-41)

Federal Employer ID Number (Fiduciary Income Tax)

Individuals, enter your first name, middle initial, last name. Fiduciary, enter name. (Leave a space between names and initials.)

Individuals, enter your spouse's first name, middle initial, last name. Fiduciary, enter any second name information. (Leave a space between names and initials.)

Your social security number

Spouse's social security number

Your daytime phone number

Home address **Fill in** ☐ **if this is your first return or if your address changed from your last return.**

Apartment number

City

State

Zip code

Extension until October 15, 2004

Round cents to the nearest dollar.

 If the amount is zero, leave the line blank.

1 Total estimated income tax liability for 2003

1 \$.00

2 DC income tax withheld

2 \$.00

3 2003 estimated tax payments

3 \$.00

4 Total payments Add Lines 2 and 3

4 \$.00

5 Amount due with this request. If Line 1 is more than Line 4, subtract Line 4 from Line 1.

 You must send payment in full with this form or your request will be denied.

 If Line 4 is more than Line 1, leave this line blank and send no payment.

5 \$.00

Attach check or money order made payable to DC Treasurer. Write your social security

 number or FEIN and "2003 FR-127" on your payment. You may not pay by credit card.

Mail this form, with any payment due, by April 15, 2004.

Signature

Your Signature

Date

Spouse's signature if filing jointly or separately on same return

Date

Send your signed and completed original form to: Office of Tax and Revenue

 941 North Capitol St NE, 6th floor

 Washington DC 20002-4265

Save a copy of this form for your records.

Instructions for Form FR-127

Note: Fiduciaries should fill in the taxpayer's FEIN.

Why file Form FR-127?

Use this form if you cannot file an individual or fiduciary income tax return by the April 15, 2004 due date. By filing this form, you can receive a 6-month extension of time to file.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you will owe and pay that amount with the FR-127 by April 15, 2004.

Extension for DC residents living or traveling outside the U.S. In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the April 15, 2004 due date before applying for the additional extension of time to file.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return (or a fiduciary return).

When is the Form FR-127 due?

You must submit your request along with payment in full of any tax due by April 15, 2004.

When is your individual tax return due?

You may file your tax return any time before the extension expires.

Penalties and Interest

There is a 5 percent per-month penalty for a failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an amount equal to 25 percent of the tax due.

You will be charged interest of 10 percent per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

Make sure your check will clear. You will be charged a \$65 fee if your check is returned to us.

Extension until October 15, 2004

You must request a 6-month extension before applying for the additional 6-month extension available to those living or traveling outside the U.S. You will be given a 6-month extension if you pay in full the amount of tax due and file Form FR-127 by April 15, 2004.

Do not use the federal extension request form to request an extension to file a DC return.

Line 1 Total income tax liability for 2003

Estimate the amount of tax you expect to owe on your income including wages, interest, dividends, capital gains, etc.

Line 2 DC income tax withheld

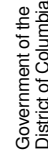
Enter from all of your 2003 Forms W-2 and 1099 the amount of DC income tax withheld.

Line 3 2003 estimated tax payments

Enter the amount of any estimated DC tax payments you made for 2003.

Line 5 Balance

If Line 4 is less than Line 1, you must pay the balance you owe by April 15, 2004. If Line 4 is more than Line 1, you may receive a tax refund this year, and you can submit this form without a payment.



Income Tax Return (D-41)

.00

Individual - spouse's social security number

Fiduciary - Federal Employer ID Number

name. Fiduciary, enter name. (Leave a space between names and initials.)

initial, last name. Fiduciary, enter name. (Leave a space between names and initials.)

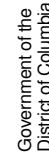
Fill in if this is your first return or if your address changed from your last return

State Zip code

2004 D-40ES P1

Due date:

Estimated Payment for Individual or Fiduciary Income Tax



Income Tax Return (D-41)

.00

Individual - spouse's social security number

Fiduciary - Federal Employer ID Number

name. Fiduciary, enter name. (Leave a space between names and initials.)

Fiduciary, enter name. (Leave a space between names and initial/s.)

Fill in if this is your first return or if your address changed from your last return

State Zip code

2004 D-40ES P1

Due date:

Estimated Payment for Individual or Fiduciary Income Tax